

**38 Fiduciary income tax return****2007**

**A** This return is filed for: ☐ **Calendar year 2007** (Jan. 1 - Dec. 31, 2007)  
☐ **Fiscal year:** Beginning \_\_\_\_\_, 2007, and ending \_\_\_\_\_, 20\_\_\_\_

**B** Name of estate or trust \_\_\_\_\_ **C** Federal EIN \* \_\_\_\_\_

Name and title of fiduciary \_\_\_\_\_ **D** Date created: \_\_\_\_\_

Mailing address \_\_\_\_\_ Apt. or suite no. \_\_\_\_\_ **E** **TOTAL no. of beneficiaries** ----- ► \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Enter number of —

**F** **Residency status:** ☐ Resident ☐ Nonresident Resident individual beneficiaries ----- ► \_\_\_\_\_  
Nonresident individual beneficiaries ----- ► \_\_\_\_\_  
Other types of beneficiaries ----- ► \_\_\_\_\_

**G** **Entity type:**  
☐ **1** Decedent's estate ☐ **4** Qualified disability trust ☐ **7** Bankruptcy estate (Ch. 7)  
☐ **2** Simple trust ☐ **5** ESBT (S portion only) ☐ **8** Bankruptcy estate (Ch. 11)  
☐ **3** Complex trust ☐ **6** Grantor type trust ☐ **9** Pooled income fund **H** **Check all that apply:**  
☐ Initial return ☐ Amended return  
☐ Final return ☐ Composite return ☐ Extension

• **Before completing lines 1 through 17 on this page, complete Schedule 1 (on page 2) or Schedule 2 (on page 3). DO NOT complete both schedules. See instructions for which schedule to use.**

**1** Tax on fiduciary's North Dakota taxable income: Enter the amount from page 2, Schedule 1, line 8 or the amount from page 3, Schedule 2, line 8, whichever schedule was used ----- ► **1** \_\_\_\_\_

**2** Credit for income tax paid to another state (from page 4, Schedule 4, line 7) ----- ► **2** \_\_\_\_\_

**3** Other credits (Attach supporting schedule) ----- ► **3** \_\_\_\_\_

**4** Net income tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 ----- ► **4** \_\_\_\_\_

**5** Income tax withheld from nonresident individual beneficiaries (from page 4, Schedule 3, line 3) ----- ► **5** \_\_\_\_\_

**6** Composite income tax for electing nonresident individual beneficiaries (from page 4, Schedule 3, line 4) ----- ► **6** \_\_\_\_\_

**7** Total taxes due. Add lines 4, 5, and 6 ----- **7** \_\_\_\_\_

**8** North Dakota income tax withholding (Attach supporting W-2s, 1099s, and K-1s) ----- ► **8** \_\_\_\_\_

**9** Estimated tax paid for 2007 ----- ► **9** \_\_\_\_\_

**10** Total payments. Add lines 8 and 9 ----- ► **10** \_\_\_\_\_

**11** **Overpayment.** If line 10 is MORE than line 7, subtract line 7 from line 10 and enter result; otherwise, go to line 14. If result is less than \$5.00, enter 0 ----- ► **11** \_\_\_\_\_

**12** Amount of line 11 to be applied to 2008 estimated tax ----- ► **12** \_\_\_\_\_

**13** **Refund.** Subtract line 12 from line 11. If result is less than \$5.00, enter -0- ----- **REFUND** ► **13** \_\_\_\_\_

**14** **Tax due.** If line 10 is LESS than line 7, subtract line 10 from line 7. If result is less than \$5.00, enter 0 ----- ► **14** \_\_\_\_\_

**15** **Penalty** ► \_\_\_\_\_ **Interest** ► \_\_\_\_\_ Enter total penalty and interest --- **15** \_\_\_\_\_

**16** **Balance due.** Add lines 14, 15, and 17 ----- **BALANCE DUE** **16** \_\_\_\_\_

**17** Interest on underpaid estimated tax (from Form 401-UT) ----- ► **17** \_\_\_\_\_

- **Attach a complete copy of the 2007 Form 1041 (including Federal Schedule K-1s)**
- **Attach a copy of all North Dakota Schedule K-1s (Form 38)**

I declare that this return is correct and complete to the best of my knowledge and belief.

\* **Privacy Act - See inside front cover of booklet**

Signature of fiduciary		Date	<input type="checkbox"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.  <b>For Tax Department Use Only</b>
Print name of fiduciary		Phone	
Paid preparer signature		Date	
Print name of paid preparer	EIN/SSN/PTIN	Phone	

**Mail to:** Office of State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127,  
Bismarck, ND 58505-0599



Enter name of estate or trust

FEIN

## Schedule 1 MAIN METHOD- Income tax on fiduciary's taxable income

### Part 1 - Calculation of tax

- 1 Federal taxable income from Federal Form 1041, page 1, line 22 ▶ 1
- 2 Additions (See instructions) (Attach supporting statement) ▶ 2
- 3 Add lines 1 and 2 3
- 4 a Interest from U.S. obligations ▶ 4a  
 b Net long-term capital gain exclusion (from worksheet in instructions) ▶ 4b  
 c Other subtractions (See instructions) (Attach supporting statement) ▶ 4c  
 d Total subtractions. Add lines 4a, 4b, and 4c 4d
- 5 North Dakota taxable income of fiduciary. Subtract line 4d from line 3 ▶ 5
- 6 Tax on amount on line 5 using the 2007 Schedule 1 Tax Rate Schedule below ▶ 6
  - If **resident** estate or trust, enter amount from line 6 on line 8. Do not complete lines 7a, 7b, and 7c.
  - If **nonresident** estate or trust, complete lines 7a, 7b, and 7c.
- 7 a Fiduciary's share of total income from Part 2, line 11, Column A less the amount from Part 1, line 4a ▶ 7a  
 b Income (loss) reportable to North Dakota from Part 2, line 11, Column B ▶ 7b  
 c Divide line 7b by line 7a. Round to the nearest four decimal places 7c
- 8 Tax on fiduciary's North Dakota taxable income: If resident estate or trust, enter amount from line 6. If nonresident estate or trust, multiply line 6 by line 7c. Enter result here and on Form 38, page 1, line 1 ▶ 8

### 2007 Schedule 1 Tax Rate Schedule

If the amount on line 5 is:

Over	But not over	The tax is:
\$ 0	\$ 2,150	2.10% of amount on line 5
2,150	5,000	\$ 45.15 plus 3.92% of the amount over \$ 2,150
5,000	7,650	156.87 plus 4.34% of the amount over 5,000
7,650	10,450	271.88 plus 5.04% of the amount over 7,650
10,450		413.00 plus 5.54% of the amount over 10,450

### Part 2 - Calculation of fiduciary's income

This part must be completed by all estates and trusts that use Schedule 1 (Main Method)

- **Resident estate or trust:** Complete Column A only.
- **Nonresident estate or trust:** Complete Columns A, B, and C. See instructions for how to complete Columns B and C.

		Nonresident estates or trusts only		
	Column A Federal return	Column B North Dakota	Column C Other States	
1 Interest income	1			
2 Ordinary dividends	2			
3 Business income or (loss)	3			
4 Capital gain or (loss)	4			
5 Rents, royalties, partnerships, other estates and trusts, etc.	5			
6 Farm income or (loss)	6			
7 Ordinary gain or (loss)	7			
8 Other income	8			
9 Total income. Add lines 1 through 8	9			
10 Portion of amount on line 9 distributed to beneficiaries	10			
11 Fiduciary's share of total income. Subtract line 10 from line 9	11			



Enter name of estate or trust

FEIN

## Schedule 2 OPTIONAL METHOD-Income tax on fiduciary's taxable income

### Part 1 - Calculation of tax

- 1 Federal taxable income from Federal Form 1041, page 1, line 22 ▶ 1
- 2 Additions (See instructions) (Attach supporting statement) ▶ 2
- 3 Add lines 1 and 2 3
- 4 a Subtractions (See instructions) (Attach supporting statement) ▶ 4a
  - b Nonresident only: Other states' income (loss) from Part 2, line 14, Column C ▶ 4b
- 5 Line 3 less lines 4a and 4b ▶ 5
- 6 a Federal income tax: See instructions for amount to enter on this line ▶ 6a
  - b Enter amount from Part 2, line 11, Column A ▶ 6b
  - c If **resident** estate or trust, enter the amount from line 4a, then go to line 6e ▶ 6c
  - d If **nonresident** estate or trust, enter amount from line 4a plus amount from Part 2, line 11, Column C ▶ 6d
  - e Subtract line 6c or line 6d, whichever applies, from line 6b 6e
  - f North Dakota income ratio. If line 6b and line 6e are equal, enter 1.0000. Otherwise, divide line 6e by line 6b and round to the nearest four decimal places 6f
  - g Federal income tax deduction. Multiply line 6a by line 6f ▶ 6g
- 7 North Dakota taxable income of fiduciary. Subtract line 6g from line 5 ▶ 7
- 8 Tax from 2007 Schedule 2 Tax Rate Schedule below. Enter on page 1, line 1 ▶ 8

### 2007 Schedule 2 Tax Rate Schedule

If the amount on line 7 is:		If amount on line 7 is:		The tax is:	
Over	But not over	Over	But not over		
\$ 0	\$ 3,000	\$ 8,000	\$ 15,000	\$ 320.00 plus 6.67%	of amount over \$ 8,000
3,000	5,000	15,000	25,000	786.90 plus 8.00%	of amount over 15,000
5,000	8,000	25,000	35,000	1,586.90 plus 9.33%	of amount over 25,000
		35,000	50,000	2,519.90 plus 10.67%	of amount over 35,000
		50,000		4,120.40 plus 12.00%	of amount over 50,000

### Part 2 - Calculation of fiduciary's income

This part must be completed by all estates and trusts that use Schedule 2 (Optional Method)

- **Resident estate or trust:** Complete Column A, lines 1 through 11 only.
- **Nonresident estate or trust:** Complete Columns A, B, and C (lines 1 through 14). See instructions for how to complete Columns B and C.

		Nonresident estates or trusts only		
		Column A Federal return	Column B North Dakota	Column C Other States
1	Interest income	1		
2	Ordinary dividends	2		
3	Business income or (loss)	3		
4	Capital gain or (loss)	4		
5	Rents, royalties, partnerships, other estates and trusts, etc.	5		
6	Farm income or (loss)	6		
7	Ordinary gain or (loss)	7		
8	Other income	8		
9	Total income. Add lines 1 through 8	9		
10	Portion of amount on line 9 distributed to beneficiaries	10		
11	Fiduciary's share of total income. Subtract line 10 from line 9	11		
<b>Lines 12-14: Nonresident estate or trust only</b>				
12	Divide Columns B and C of line 11 by Column A of line 11	12		
13	Fiduciary's share of deductions. See instructions	13		
14	Fiduciary's net income (loss). Subtract line 13 from line 11	14		



Enter name of estate or trust

FEIN

### Schedule 3 Beneficiary information

**All estates and trusts must complete this schedule**

- Complete Columns 1 through 4 for EVERY beneficiary
- Complete Column 5 only if beneficiary is a nonresident individual
- If applicable, complete Column 6 or Column 7 for nonresident individual beneficiary only

All Beneficiaries			
Beneficiary	Column 1	Column 2	Column 3
	Name and address of beneficiary <i>If additional lines are needed, attach additional pages</i>	Social Security Number/FEIN	Type of entity (See pg. 9 of instr.)
<b>A</b>	Name _____ Address _____		
<b>B</b>	Name _____ Address _____		
<b>C</b>	Name _____ Address _____		
<b>D</b>	Name _____ Address _____		

Beneficiary	All Beneficiaries <i>Complete this column for ALL beneficiaries</i>	Nonresident Individual Beneficiaries Only <i>Important: Columns 5 through 7 are for nonresident individual beneficiaries only.</i>			
	Column 4	Column 5	Column 6	Column 7	
	Federal distributive share of income (loss)	North Dakota distributive share of income (loss)	North Dakota income tax withheld (5.54%)	Form PWA	North Dakota composite income tax (5.54%)
<b>A</b>				<input type="checkbox"/>	
<b>B</b>				<input type="checkbox"/>	
<b>C</b>				<input type="checkbox"/>	
<b>D</b>				<input type="checkbox"/>	
<b>1</b> Total for <b>Column 4</b> . . . . . <b>1</b>					
<b>2</b> Total for <b>Column 5</b> . . . . . <b>2</b>					
<b>3</b> Total for <b>Column 6</b> . Enter this amount on Form 38, page 1, line 5 . . . . . <b>3</b>					
<b>4</b> Total for <b>Column 7</b> . Enter this amount on Form 38, page 1, line 6 . . . . . <b>4</b>					

### Schedule 4 Credit for income tax paid to another state (resident estate or trust only)

- Fiduciary's share of total income. Enter amount from Part 2, line 11, Column A (of Schedule 1 or Schedule 2) . . . **1** \_\_\_\_\_
- Portion of amount on line 1 that has its source in the other state (See instructions) . . . . . **2** \_\_\_\_\_
- Credit ratio. Divide line 2 by line 1 and round to the nearest four decimal places . . . . . **3** \_\_\_\_\_
- Tax on fiduciary's North Dakota taxable income from Form 38, page 1, line 1 . . . . . **4** \_\_\_\_\_
- Multiply line 3 by line 4 . . . . . **5** \_\_\_\_\_
- Amount of income tax paid to the other state (See instructions) . . . . . **6** \_\_\_\_\_
- Credit for income tax paid to another state. Enter lesser of line 5 or line 6. Enter result here and on page 1, line 2 . . . **7** \_\_\_\_\_

**Important: Attach a copy of the income tax return filed with the other state**